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**COUNTY OF LOS ANGELES
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April 30, 2001

TO: Supervisor Michael D. Antonovich, Mayor
Supervisor Gloria Molina
Supervisor Yvonne Brathwaite Burke
Supervisor Zev Yaroslavsky
Supervisor Don Knabe

FROM: J. Tyler McCauley
Auditor-Controller

SUBJECT: **AUDIT REPORT ON COUNTY GRANT OPERATIONS**

Enclosed is the grant compliance audit report on Los Angeles County's operations for fiscal year 1999-2000. The audit was performed by the independent accounting firm KPMG.

Federal law requires the County to have an annual audit of all federal assistance received by the County. This year, the audit, termed the Single Audit, covered federal assistance exceeding \$3 billion.

The audit report includes a summary of federal financial assistance. The audit report also includes comments regarding: (1) compliance with certain laws, regulations, contracts, and grants related to federal assistance programs and (2) a study and evaluation of internal accounting and administrative controls.

No material non-compliance or internal control weaknesses were noted and there were no questioned costs.

Copies of this report are also being sent to the various County departments, as appropriate.

JTM-JN-leh
Admin\single audit
Enclosure

c: David E. Janssen
Violet Varona-Lukens
Audit Committee

COUNTY OF LOS ANGELES, CALIFORNIA

Single Audit Report

Year ended June 30, 2000

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355 South Grand Avenue
Suite 2000
Los Angeles, CA 90071-1568

**Report on Compliance and on Internal Control over
Financial Reporting Based on an Audit of Financial Statements
Performed in Accordance with Government Auditing Standards**

The Honorable Board of Supervisors
County of Los Angeles, California:

We have audited the general purpose financial statements of the County of Los Angeles, California (the County) as of and for the year ended June 30, 2000, and have issued our report thereon dated December 8, 2000. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the County's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.



This report is intended solely for the information and use of the Board of Supervisors, the County's management and officials of applicable federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

KPMG LLP

December 8, 2000



355 South Grand Avenue
Suite 2000
Los Angeles, CA 90071-1568

**Report on Compliance with Requirements
Applicable to Each Major Program and on Internal
Control over Compliance in Accordance with OMB Circular A-133**

The Honorable Board of Supervisors
County of Los Angeles, California:

Compliance

We have audited the compliance of the County of Los Angeles, California (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2000. The County's major federal programs are identified in the Summary of Auditors' Results section of the accompanying Schedule of Findings and Recommendations. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2000.

Internal Control over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.



Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

Schedule of Expenditures of Federal Awards

We have audited the general purpose financial statements of the County of Los Angeles, California as of and for the year ended June 30, 2000, and have issued our report thereon dated December 8, 2000. Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

This report is intended solely for the information and use of the Board of Supervisors, the County's management and officials of applicable federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

KPMG LLP

December 8, 2000

COUNTY OF LOS ANGELES, CALIFORNIA

Schedule of Expenditures of Federal Awards

Year ended June 30, 2000

| Description | Federal catalog of domestic assistance number (CFDA #) | Grant funds expended |
|--|---|---------------------------------|
| U.S. Department of Agriculture | | |
| Direct program – Summer Food Service Program for Children | 10.559 | \$ 642,993 |
| Passed through the California Department of Aging: | | |
| AAA III USDA CI | 10.570 | 912,654 |
| AAA III USDA CII | 10.570 | 518,937 |
| Total expenditures – 10.570 | | <u>1,431,591</u> |
| Passed through the California Department of Education: | | |
| McClaren Hall Breakfast/Lunch Milk Program | 10.553 | 179,352 |
| Child Nutrition Program – School Lunch | 10.555 | 3,067,474 |
| Child Nutrition Program – School Breakfast | 10.556 | 1,971,753 |
| Passed through the California Department of Food and Agriculture – | | |
| Shell Eggs Standard Enforcement | 10.162 | 8,089 |
| Passed through the California Department of Social Services: | | |
| Food Stamps – Dollar Value of Food Stamps Issued | 10.551* | 652,648,364 |
| Food Stamp Program Administration – NAFS | 10.561* | 90,086,135 |
| Total U.S. Department of Agriculture | | <u>750,035,751</u> |
| U.S. Department of Education | | |
| Direct programs: | | |
| Supplemental Education Opportunity | 84.007 | 9,914 |
| College Work-Study | 84.033 | 246 |
| Perkins Loan Program | 84.038 | 5,583 |
| Pell Grants | 84.063 | 96,704 |
| Safe & Drug-Free Schools – Mentor Initiative | 84.186 | 140,000 |
| Scholarships for Disadvantaged Students | 93.925 | 44,693 |
| Passed through the California Department of Alcohol and Drugs: | | |
| Drug-Free Schools and Communities – Club Live | 84.186 | 75,000 |
| Drug-Free Schools and Communities – Friday Night Live | 84.186 | 75,000 |
| Drug-Free Schools and Communities – School Based | 84.186 | 887,126 |
| | | <u>1,037,126</u> |
| Passed through the California Department of Education: | | |
| Accessing Los Angeles Community History | 45.310 | 125,344 |
| Youth Services Materials | 45.310 | 50,000 |
| Teens: The Community Service Solution | 45.310 | 7,268 |
| Public Library Staff Education Program | 45.310 | 19,158 |
| Total expenditures – 45.310 | | <u>201,770</u> |
| Total U.S. Department of Education | | <u>1,536,036</u> |

COUNTY OF LOS ANGELES, CALIFORNIA

Schedule of Expenditures of Federal Awards

Year ended June 30, 2000

| Description | Federal catalog of domestic assistance number (CFDA #) | Grant funds expended |
|---|---|---------------------------------|
| U.S. Department of Health and Human Services | | |
| Direct programs: | | |
| Tuberculosis/CDC Cooperative Agreement | 93.116 | \$ 5,507,596 |
| Active Varicella Surveillance & EPID Studies | 93.185 | 146,027 |
| Childhood Lead Poisoning Case Management | 93.197 | 427,526 |
| Hansen's Disease | 93.215 | 335,751 |
| State Epidemiology & LAB Surveillance Responses | 93.283 | 456,323 |
| Bioterrorism | 93.283 | 205,268 |
| Federal Preservation and Support Services | 93.556 | 271,160 |
| Kinship Care Adoption | 93.652 | 185,286 |
| Innovative Approaches to Kinship Cares | 93.670 | 262,454 |
| Child Health & Disability Program | 93.778 | 4,345,010 |
| HIV Emergency Relief Project Grant | 93.914 | 37,502,304 |
| HIV Prevention Project | 93.940 | 7,659,816 |
| HIV Prevention Counsel & HIV Partner Notification | 93.943 | 117,061 |
| HIV Aids Surveillance and Seroprevalence | 93.944 | 1,000,218 |
| Venereal Disease Control Project | 93.977 | 2,607,847 |
| Refugee Preventive Health Services | 93.978 | 681,775 |
| Passed through the California Department of Aging: | | |
| Title VII – Elder Abuse Prevention | 93.041 | 88,396 |
| Title VII – Ombudsman/Elder Abuse Prevention | 93.041 | 142,339 |
| Total expenditures – 93.041 | | <u>230,735</u> |
| Area Agency on Aging III F | 93.043 | 307,309 |
| Area Agency on Aging III B | 93.044 | 3,961,972 |
| Area Agency on Aging III C-I | 93.045 | 4,308,124 |
| Area Agency on Aging III C-II | 93.045 | 2,605,146 |
| Total expenditures – 93.045 | | <u>6,913,270</u> |

COUNTY OF LOS ANGELES, CALIFORNIA

Schedule of Expenditures of Federal Awards

Year ended June 30, 2000

| Description | Federal catalog of domestic assistance number (CFDA #) | Grant funds expended |
|---|---|-------------------------|
| U.S. Department of Health and Human Services, Continued | | |
| Area Agency on Aging III D | 93.046 | \$ 146,186 |
| Passed through the California Department of Alcohol and Drugs: | | |
| Federal Drug Medi-Cal (Perinatal & Drug) | 93.778 | 9,251,840 |
| CARE Act Title II | 93.914 | 2,738,727 |
| Alcohol Block Grant | 93.959 | 48,179,541 |
| Federal Female Offender | 93.959 | 386,784 |
| New Perinatal Set-Aside | 93.959 | 3,276,540 |
| SAPT Block Grant Adolescent Treatment | 93.959 | 795,233 |
| SABG New HIV Set-Aside | 93.959 | 3,497,444 |
| SAPT-Drug Court | 93.959 | 207,857 |
| Substance Abuse Prevention & Treatment Projects | 93.959 | 257,500 |
| Total expenditures – 93.959 | | <u>56,600,899</u> |
| Passed through the California Department of Economic Opportunity – Community Action Program – CSBG | 93.569 | 5,293,577 |
| Passed through the California Department of Education – Child Day-Care Program | 93.669 | 8,753,734 |
| Passed through the California Department of Health Services: | | |
| Family Planning | 93.217 | 978,207 |
| Health Facilities Inspection | 93.777* | 7,903,031 |
| IHSS – PCSP Health Related | 93.778* | 23,049,401 |
| Medi-Cal Eligibility Determination | 93.778* | 89,582,988 |
| Medical Outreach Program | 93.778* | 3,844,610 |
| Total expenditures – 93.778* | | <u>116,476,999</u> |
| Maternal and Child Health | 93.994 | 3,430,290 |
| Passed through the California Department of Mental Health: | | |
| McKinney Homeless Act Program | 93.150 | 577,000 |
| Mental Health Services – Block Grant | 93.958 | 11,236,000 |
| Passed through the California Department of Social Services: | | |
| Family Preservation Support Program | 93.556 | 6,523,654 |
| Refugee Elderly Services | 93.576 | 1,254,816 |
| Title XX Stage One | 93.667 | 857,485 |

COUNTY OF LOS ANGELES, CALIFORNIA

Schedule of Expenditures of Federal Awards

Year ended June 30, 2000

| Description | Federal catalog of domestic assistance number (CFDA #) | Grant funds expended |
|--|---|-------------------------|
| U.S. Department of Health and Human Services, Continued | | |
| Cal Learn Child Care | 93.558 | \$ 3,338,592 |
| Cal Learn Services/Admin | 93.558 | 9,982,989 |
| Calworks Case Management Services | 93.558 | 6,131,771 |
| Calworks Administration: TANF | 93.558 | 80,184,812 |
| Calworks Affirm LA County – TANF | 93.558 | 5,138,604 |
| Child Care Health Safety | 93.558 | 1,867,497 |
| Calworks-FG/U Assistance | 93.558 | 1,189,152,429 |
| Calworks Evaluation | 93.558 | 81,179 |
| Stage One Child Care | 93.558 | 118,324,415 |
| Stage One Child Care Services | 93.558 | 5,845,287 |
| Welfare to Work – TANF | 93.558 | 125,506,584 |
| Calworks Legal Immigrants (MC) | 93.558 | 1,308,667 |
| ERDP/NCP DEMP Projects | 93.558 | 1,043,350 |
| Adult Protective Services | 93.558 | 5,295,256 |
| Total expenditures – 93.558 | | 1,553,201,432 |
| EA Foster Care Admin & Asst (Title IV-A) | 93.560 | 64,098,322 |
| Child Support Enforcement Title IV-D | 93.563 | 90,348,464 |
| Refugee Employment Social Services | 93.566 | 2,515,876 |
| Refugee Resettlement Program | 93.566 | 1,266,643 |
| Refugee Targeted Assistance Program | 93.566 | 1,647,576 |
| Total expenditures – 93.566 | | 5,430,095 |
| Children's Welfare Services IV-B – Direct Cost | 93.645 | 39,514,675 |
| AFDC – Foster Care – Administration and Assistance | 93.658 | 208,566,441 |
| Children's Welfare Services Title IV-E | 93.658 | 123,584,136 |
| Foster Family Licensing | 93.658 | 6,449 |
| Foster Parent Training | 93.658 | 860,213 |
| Group Home Month Visits/CWD | 93.658 | 1,824,529 |
| Probation IV-E Administration and Assistance | 93.658 | 320,000 |
| Total expenditures – 93.658 | | 335,161,768 |
| Adoptions – Administration and Assistance | 93.659 | 44,730,928 |
| Independent Living Skills – Children Services | 93.674* | 10,720,432 |
| IHSS Public Authority – PCSP | 93.778 | 154,395 |
| Children's Welfare Services XIX (Health Reel) | 93.778 | 11,721,060 |
| Total expenditures – 93.778 | | 11,875,455 |
| Total U.S. Department of Health and Human Services | | 2,460,228,724 |

COUNTY OF LOS ANGELES, CALIFORNIA

Schedule of Expenditures of Federal Awards

Year ended June 30, 2000

| Description | Federal catalog of domestic assistance number (CFDA #) | Grant funds expended |
|---|---|-------------------------|
| U.S. Department of Housing and Urban Development | | |
| Direct programs: | | |
| Homeless Foster Youth Program (HFYP) | 14.235 | \$ 2,265,087 |
| Supportive Housing Program – Connection Project | 14.235 | 58,964 |
| Supportive Housing Program – Positive Steps | 14.235 | 178,822 |
| Total expenditures – 14.235 | | <u>2,502,873</u> |
| National Rec Area Vacant Lot Weeding | 14.999 | 4,336 |
| Lead Based Paint Hazard Reduction | 14.900 | 251,537 |
| Juvenile/Parental Assist & Accountability Program | 16.592 | 148,867 |
| Passed through the City of Santa Clarita – CDBG Grant – Santa Clarita Services Center | 14.218 | 25,523 |
| Passed through the LA County Community Development Commission: | | |
| 2nd District After School Program | 14.218 | 81,905 |
| Amigo Park General Improvements | 14.218 | 7,242 |
| Amigo Park Mobile Recreation Program | 14.218 | 40,000 |
| Carolyn Rosas Park Recreation Program | 14.218 | 24,000 |
| Case Expediting/Department Liaison | 14.218 | 30,897 |
| CCE East Los Angeles – 1st District | 14.218 | 383,040 |
| CCE – 2nd District | 14.218 | 221,672 |
| CCE – 5th District | 14.218 | 237,604 |
| Century Sheriffs Youth Activity League Center | 14.218 | 14,463 |
| Century Station Code Enforcement Project | 14.218 | 36,999 |
| Charter Oak Youth Athletic League Program | 14.218 | 53,767 |
| City Terrace Park Gymnasium | 14.218 | 140,981 |
| Earthquake (Northridge) | 14.218 | 3,201,235 |
| Gunn Avenue Park – Recreation Program | 14.218 | 85,950 |
| Hacienda Heights Recreation Program | 14.218 | 75,022 |
| Industry Station Youth Athletic League Program | 14.218 | 81,123 |
| Jackie Robinson Recreation Program | 14.218 | 25,986 |
| Lennox Park General Improvements | 14.218 | 94,344 |
| Lennox Station Community Youth Center | 14.218 | 31,606 |
| Mayberry Park Youth Athletic League Program | 14.218 | 130,125 |
| Pamela Park Youth Athletic League Program | 14.218 | 26,400 |
| PZE South Whittier – 4th District | 14.218 | 39,077 |
| PZE – 5th District | 14.218 | 69,653 |
| Roosevelt Park General Improvements | 14.218 | 22,114 |
| Roosevelt Park Youth Athletic League Program | 14.218 | 72,629 |

COUNTY OF LOS ANGELES, CALIFORNIA

Schedule of Expenditures of Federal Awards

Year ended June 30, 2000

| Description | Federal catalog of domestic assistance number (CFDA #) | Grant funds expended |
|---|---|-------------------------|
| U.S. Department of Housing and Urban Development, Continued | | |
| Rowland Heights Youth Athletic League Program | 14.218 | \$ 99,992 |
| Salazar Park Youth Athletic League | 14.218 | 83,500 |
| Steinmetz Park Senior Building | 14.218 | 101,219 |
| Substance Abuse Narcotics Education (SANE 1&2) | 14.218 | 40,220 |
| Temple Station Youth Athletic League – Williams | 14.218 | 41,750 |
| Valleydale Park Youth Athletic League Program | 14.218 | 82,517 |
| Youth Activities Center Grant | 14.218 | 93,500 |
| Total expenditures – 14.218 | | 5,796,055 |
| Total U.S. Department of Housing and Urban Development | | 8,703,668 |
| U.S. Department of Interior | | |
| Passed through the California Department of Parks and Recreation – Victoria & Alondra Park Picnic Area Development | 15.916 | 45,822 |
| U.S. Department of Justice | | |
| Direct programs: | | |
| Asset forfeiture | 16.000 | 6,368,087 |
| Drug Enforcement Administration | 16.001 | 27,500 |
| Domestic Preparedness Equipment Support Program | 16.006 | 492,951 |
| State Criminal Alien Assistance Program | 16.606* | 11,286,000 |
| Corrections and Law Enforcement Family Support | 16.563 | 43,484 |
| Drug Court Improvement & Enhancement Initiative | 16.585 | 217,707 |
| Juvenile Drug Court Implementation | 16.585 | 339,957 |
| First Responder Counter – Terrorism Training Assist | 16.586 | 130,513 |
| Clear (Local Law Enforcement Block Grant) | 16.592 | 213,389 |
| Crash (Local Law Enforcement Block Grant) | 16.592 | 239,391 |
| L.A. Bridges (Local Law Enforcement Block Grant) | 16.592 | 175,607 |
| Local Law Enforcement Block Grant | 16.592 | 1,383,601 |
| Local Law Enforcement Block Grant | 16.592 | 1,828,125 |
| Total expenditures – 16.592 | | 3,840,113 |

COUNTY OF LOS ANGELES, CALIFORNIA

Schedule of Expenditures of Federal Awards

Year ended June 30, 2000

| Description | Federal catalog of domestic assistance number (CFDA #) | Grant funds expended |
|---|---|---------------------------------|
| U.S. Department of Justice, Continued | | |
| COPS Ahead/Universal Hiring Program | 16.710 | \$ 3,914,725 |
| COPS (Park Police) Universal Hiring | 16.710 | 640,127 |
| Regional Community Policing Institutes | 16.710 | 407,275 |
| COPS Advancing | 16.710 | 69,968 |
| COPS School Based Partnerships | 16.710 | 86,839 |
| Regional Community Policing Institutes (Year 3) | 16.710 | 328,374 |
| COPS Domestic Violence Conference | 16.710 | 87,041 |
| Total expenditures – 16.710 | | <u>5,534,349</u> |
| Community Oriented Policing Services (COPS) MORE | 16.726 | 1,623,933 |
| Community Oriented Policing Services (COPS) MORE 96 Award | 16.726 | 1,738,215 |
| Community Oriented Policing Services (COPS) MORE 98 Award | 16.726 | 1,855,915 |
| Total expenditures – 16.726 | | <u>5,218,063</u> |
| Passed through the Office of Criminal Justice Planning – Juvenile Accountability Incentive Block Grant | 16.523 | 1,094,998 |
| Passed through the Office of Justice Programs – Community Oriented Multi Agency Narcotics Enforcement | 16.579 | 1,843,732 |
| Passed through the Bureau of Justice Assistance Juvenile Offenders Learning Tolerance | 16.580 | 34,960 |
| Passed through the Community Oriented Policing Services – Community Law Enforcement and Recovery (CLEAR) | 16.710 | 1,927,026 |
| Total U.S. Department of Justice | | <u>38,399,440</u> |
| U.S. Office of the President | | |
| Passed through the Office of National Drug Control Policy and California Office of Criminal Justice Planning High Intensity Drug Traffic Assistance (HIDTA) | 16.580 | 123,297 |
| U.S. Department of Labor | | |
| Passed through the California Department of Aging Older American Title V Project | 17.235 | 1,822,204 |
| Passed through the California Department of Education – Job Training Partnership Act (JTPA) 8% – 30% | 17.250 | 1,206,607 |
| Passed through the California Department of Employment Development: | | |
| Welfare to Work (M967328) | 17.207 | 93,000 |
| Transitional Planning (LAMC) | 17.207 | 100,000 |
| Total expenditures – 17.207 | | <u>193,000</u> |
| JTPA/EDWAA Formula | 17.246 | 13,278,334 |
| JTPA Health Services Demo Project | 17.246 | 327,289 |
| JTPA WIA Transition | 17.246 | 134,345 |
| Total expenditures – 17.246 | | <u>13,739,968</u> |

COUNTY OF LOS ANGELES, CALIFORNIA

Schedule of Expenditures of Federal Awards

Year ended June 30, 2000

| Description | Federal catalog of domestic assistance number (CFDA #) | Grant funds expended |
|---|---|-------------------------|
| U.S. Department of Labor, Continued | | |
| Job Training Partnership Act (JTPA) 5% – Capacity Bld. | 17.250 | \$ 25,000 |
| Job Training Partnership Act (JTPA) 5% – Older | 17.250 | 782,324 |
| Job Training Partnership Act (JTPA) 8% | 17.250 | 1,235,510 |
| Job Training Partnership Act (JTPA) 77% | 17.250 | 11,672,543 |
| Job Training Partnership Act (JTPA) II-B G402914 | 17.250 | 13,921,878 |
| Job Training Partnership Act (JTPA) II-C 82% | 17.250 | 4,057,704 |
| Total expenditures – 17.250 | | 31,694,959 |
| Welfare to Work – Formula | 17.253 | 5,964,952 |
| Welfare to Work – NAPIC | 17.253 | 132,564 |
| Welfare to Work – NCP | 17.253 | 597,511 |
| Total expenditures – 17.253 | | 6,695,027 |
| Passed through the City of Los Angeles – JTPA P.F.S. Antelope Valley Workforce Development Project | 17.246 | 860,143 |
| Total U.S. Department of Labor | | 56,211,908 |
| U.S. Department of Transportation | | |
| Direct program – Airport Improvement Program | 20.106 | 1,727,169 |
| Computerized Collision Database & Analysis System | 20.600 | 231,483 |
| Drunk Driving Intervention Program | 20.600 | 7,878 |
| Expand The Child Passenger Safety Net | 20.600 | 307,192 |
| Total expenditures – 20.600 | | 546,553 |
| Passed through the California Department of Transportation: | | |
| Bridge Retrofit Program | 20.205 | 7,683,009 |
| Hazard Elimination Safety | 20.205 | 178,684 |
| Highway Bridge Rehabilitation | 20.205 | 2,578,740 |
| Surface Transportation Program (STP) | 20.205 | 4,052,008 |
| Total expenditures – 20.205 | | 14,492,441 |
| Los Angeles County Subregional Planning | 20.505 | 38,000 |
| Public Transportation for Nonurbanized Areas 1996 | 20.509 | 109,552 |
| Vacant Lot Weed Clearance – Century Freeway | 20.999 | 77,680 |
| Total U.S. Department of Transportation | | 16,991,395 |

COUNTY OF LOS ANGELES, CALIFORNIA

Schedule of Expenditures of Federal Awards

Year ended June 30, 2000

| Description | Federal catalog of domestic assistance number (CFDA #) | Grant funds expended |
|--|---|---------------------------------|
| U.S. Federal Emergency Management Agency | | |
| Direct program – Urban Search & Rescue | 83.526 | \$ 7,713 |
| Passed through the California Department of Economic Opportunity – Food Basket Distribution | 83.523 | 25,806 |
| Passed through the California Office of Emergency Services: | | |
| Public Assistance Grants | 83.544 | 417,205 |
| Brush Crusher/Prescribed Burn | 83.544 | 607,685 |
| Earthquake (Northridge) | 83.544 | 5,132,446 |
| El Nino of 1998 | 83.544 | 1,991,611 |
| Total expenditures – 83.544 | | 8,148,947 |
| Total U.S. Federal Emergency Management Agency | | 8,182,466 |
| Total expenditures of Federal awards | | \$ 3,340,458,507 |

* Denotes major program as defined by OMB Circular A-133.

See accompanying notes to Schedule of Expenditures of Federal Awards and Accompanying Independent Auditors' Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control over Compliance in Accordance with U.S. Office of Management and Budget Circular A-133.

COUNTY OF LOS ANGELES, CALIFORNIA
Notes to Schedule of Expenditures of Federal Awards
Year ended June 30, 2000

(1) General

The accompanying Schedule of Expenditures of Federal Awards presents the expenditures of all federal financial assistance programs for the County of Los Angeles, California (County). The County's reporting entity is defined in the notes to the County's general purpose financial statements.

(2) Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified-accrual basis of accounting, as described in note 1 of the notes to the County's general purpose financial statements. The information in this schedule is presented in accordance with the requirements of Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in, the preparation of the County's general purpose financial statements.

(3) Community Development Commission

For financial reporting purposes, the Community Development Commission of the County of Los Angeles (Commission) is considered to be a component financial reporting unit of the County of Los Angeles. However, the Commission is also subjected to a separate financial audit and a separate OMB Circular A-133, "Single Audit." Copies of such audit reports can be obtained from the Community Development Commission; 2 Coral Circle, Monterey Park, California 91755.

(4) Subrecipient Awards

Of the federal expenditures presented in the Schedule of Expenditures of Federal Awards, the County provided a significant amount of funding to various subrecipients. Due to the extensive number of federal programs and large volume of subrecipients, it is not practical to display the detailed subrecipient information in the Schedule of Expenditures of Federal Awards.

COUNTY OF LOS ANGELES, CALIFORNIA

Schedule of Findings and Recommendations

Year ended June 30, 2000

(1) Summary of Auditors' Results

(a) Financial Statements

Type of auditors' report issued: **Unqualified Opinion**

Internal control over financial reporting:

- Material weakness(es) identified? **None**
- Reportable condition(s) identified that are not considered to be material weaknesses?
None Reported

Noncompliance material to financial statements noted? **None**

(b) Federal Awards

Internal control over major programs:

- Material weakness(es) identified? **None**
- Reportable condition(s) identified that are not considered to be material weakness(es)?
None Reported

Type of auditors' report issued on compliance for major programs: **Unqualified Opinion**

Any audit findings disclosed that are required to be reported in accordance with Section 510 (a) of Circular A-133? **None**

Identification of major programs:

| CFDA Number(s) | Name of Federal Program or Cluster |
|---------------------------|---|
| 10.551/10.561 | Food Stamp Cluster |
| 16.606 | State Criminal Alien Assistance Program |
| 93.674 | Independent Living Skills – Children's Services |
| 93.777/93.778 | Medicaid Cluster |

Dollar threshold used to distinguish between Type A and Type B program:

- Type A – Federal award expenditures equal to or exceeding \$10,021,000

Auditee qualified as a low-risk auditee under Section 530 of OMB Circular A-133? **Yes**

COUNTY OF LOS ANGELES, CALIFORNIA

Schedule of Findings and Recommendations

Year ended June 30, 2000

(2) Findings Relating to the Financial Statements Reported in Accordance with Government Auditing Standards

None.

(3) Findings and Questioned Costs Relating to Federal Awards

None.